# 2005 FINANCIAL REPORT FORM D

## for Wisconsin Counties having a population of less than 25,000

County of
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	For Sta	ate Use	
Debt		Hwy	
BegB		FinR	
Prop		IFTR	
LT .		GF	
Aids		Comp	
LPR		DE	

Our mailing address is: Wisconsin Department of Revenue

**Local Government Services** 

PO Box 8971

Madison, WI 53708-8971

Our fax number is: (608) 264-6887

For assistance, contact: Carol Doran

(608) 266-2569

cdoran@dor.state.wi.us

#### Certification

I certify that this report has been prepared by me or under my direction from the financial records of the county and declare it to be a complete and accurate statement of revenues, expenditures/expenses and public debt for the calendar year ending December 31, 2005.

Signature of official	Title	Telephone number	
		( )	
Package delivery address	Mailing address	City Zip code	
Fax #	E-mail Address		
Name of preparer (if other than clerk)	Name of CPA firm	Telephone number	
		( )	

## 2005 SCHEDULE OF REVENUES AND EXPENDITURES All Governmental Fund Types and Expendable Trust Funds

7 th Governmentari and Types and Experiadole Trast		
Revenues	Seq/Acct	Amount
TAXES	Number	(whole dollars)
Property		
General property taxes (Enter handicapped school taxes at line 100-41115 below)	100-41110	
Handicapped school taxes	100-41115	
Tax increments	100-41120	
Occupational taxes	100-41130	
Private forest cropland/managed forest land taxes	100-41150	
Sales and Use:		
	100 11001	
County sales tax	100-41221	
Retailers' discount (retained)	100-41222	
Real estate transfer	100-41230	
Race track admissions tax (s.562.08(2))	100-41240 100-41800	
Interest and penalties on taxes	100-41900	
Other taxes (Identity) A	100-41900	
TOTAL TAXES	101-41000	
INTERGOVERNMENTAL REVENUES		
Federal Grants:		
Law enforcement	103-43211	
Highway	103-43221	
Other transportation	103-43227	
Health	103-43240	
Human services	103-43250	
Culture and recreation	103-43261	
Education	103-43262	
Housing/Economic Assistance	103-43271	
Other federal payments	103-43300	
State shared taxes:		
Shared revenues	103-43410	
Other state shared taxes (include Exempt Computer Aid)	103-43430	
State grants:	100 10100	
•	102 42510	
General government (include judicial grants)	103-43510	
Public safety:		
Law enforcement improvement	103-43521	
Water patrol	103-43522	
Other law enforcement	103-43523	
Emergency government	103-43528	
Other public safety	103-43529	
Transportation:		
General transportation aids	103-43531	
Flood damage	103-43532	
Other highway aid	103-43533	
Local road improvement program	103-43534	
Other transportation	103-43537	
Other state payments:		
State aid for recycling	103-43545	
Other sanitation (include Landfill Closure Grants)	103-43549	
Health	103-43550	
Human services	103-43560	
Culture and recreation	103-43571	
Education	103-43572	
1		

	Seq/Acct Number	Amount (whole dollars)
INTERGOVERNMENTAL REVENUES (continued)		
Housing/Economic assistance	103-43581	
Conservation aids (Wildlife, land, etc.)	103-43586	
Payment for municipal services aid	103-43610	
Severance/yield/withdrawal taxes	103-43640	
Payment in lieu of taxes on state conservation lands (s.70.114)	103-43660	
Other state payments (List items and amounts) (Identify) A	103-43690	
Grants from local governments:		
Highway and bridges	103-43710	
Other local government grants (List items and amounts) (Identify) A	103-43790	
TOTAL INTERGOVERNMENTAL REVENUES	104-43000	
LICENSES AND PERMITS		
Business and occupational licenses	105-44100	
Nonbusiness licenses	105-44200	
Building permits and inspection fees	105-44300	
Zoning permits and fees	105-44400	
Other regulatory permits and fees (List items and amounts) (Identify) A	105-44900	
TOTAL LICENSES AND PERMITS	106-44000	
FINES, FORFEITS AND PENALTIES		
Law and ordinance violations	107-45100	
Contract forfeitures	107-45210	
Judgments and damages:		
Judgments and damage awards for law enforcement equipment & property	107-45221	
Judgments and damage awards for highway equipment and property	107-45222	
Judgments and damage awards for other equipment and property	107-45223	
TOTAL FINES, FORFEITS AND PENALTIES	108-45000	
PUBLIC CHARGES FOR SERVICES		
General government:		
Register of deeds fees	109-46130	
Court fees and costs	109-46140	
Probate fees	109-46150	
Other general government	109-46190	
Public safety:		
Law enforcement fees	109-46210	
Ambulance/EMS fees	109-46230	
Board of prisoners	109-46240 109-46290	
Public Works:	103 40230	
Highway and street maintenance and construction	109-46310	
Parking lots, ramps and meters	109-46310	
Airports	109-46340	
Docks and harbors (commercial)	109-46370	
Other transportation	109-46399	
Solid waste disposal (Include central collection point transfer)	109-46431	
Recycling	109-46435	

PUBLIC CHARGES FOR SERVICES (continued)	Seq/Acct Number	Amount (whole dollars)
Health:		
County farm	109-46550	
Other health services (Include animal control)	109-46590	
Human Services	109-46600	
Culture, recreation and education:		
Library	109-46710	
Parks	109-46720	
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Other culture and recreation	109-46750	
U. W. Extension	109-46770	
Conservation and development:		
Forests	109-46810	
Other conservation	109-46820	
Public housing	109-46830	
Economic development	109-46850	
Other public charges for services (List items and amounts) (Identify) A		
( ),		
TOTAL PUBLIC CHARGES FOR SERVICES	110-46000	
INTERGOVERNMENTAL CHARGES FOR SERVICES		
Federal:		
Law enforcement services	111-47121	
Transportation (highways and streets)	111-47131	
Other services to federal government	111-47190	
State:		
Law enforcement services	111-47221	
Transportation (highways and streets)	111-47230	
Other services to state government		
Other local governments:		
General government	111-47310	
Public safety:		
-	444 47224	
Law enforcement services (sheriff services)	111-47321	
Fire services Ambulance/EMS services	111-47323	
	111-47324	
Emergency communications (911) (Law enforcement share) Emergency communications (911) (Exclude law enforcement share)	111-47325 111-47326	
Transportation (highways and streets)	111-47320	
Other transportation services	111-47331	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other sanitation services	111-47349	
Health	111-47350	
Human services	111-47360	
Public housing	111-47381	
Other services to other local governments	111-47390	
Local departments	111-47400	
TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES	112-47000	

	Seq/Acct Number	Amount (whole dollars)
MISCELLANEOUS REVENUES:		()
Interest Income	113-48110	
Rent	113-48200	
Property sales:		
Sale of law enforcement equipment and property	113-48301	
Sale of recycling equipment and property	113-48306	
Sale of recyclable materials	113-48307	
Sale of other equipment and property	113-48309	
Insurance recoveries:		
Insurance recoveries for damage to law enforcement equipment and property	113-48420	
Insurance recoveries for damage to highway equipment and property	113-48430	
Insurance recoveries for damage to other equipment and property	113-48440	
Donations/contributions from private organizations or individuals	113-48500	
Other miscellaneous revenues (List items and amount for each) (Identify) A	113-48900	
TOTAL MISCELLANEOUS REVENUES	114-48000	
OTHER FINANCING SOURCES		
Proceeds from long-term debt	115-49100	
Transfers from other funds	115-49200	
Sale of general fixed assets	115-49400	
Proceeds of refunding bonds	115-49500	
TOTAL OTHER FINANCING SOURCES	116-49000	
TOTAL REVENUES AND OTHER FINANCING SOURCES	117-40000	

Expenditures	Seq/Acct	Amount
GENERAL GOVERNMENT	Number	(whole dollars)
Legislative	118-51100	
Judicial	118-51200	
Legal	118-51300	
General administration	118-51400	
Financial administration	118-51500	
General buildings and plant	118-51600 118-51700	
	110-31700	
Other general government:	440 54040	
Illegal taxes, tax refunds and uncollectible taxes, special assessments	118-51910	
Judgments and losses	118-51920 118-51931	
Highway insurance	118-51931	
Other insurance	118-51932	
Other insurance	118-51980	
Other general government (List items and amounts)	110-31300	
TOTAL GENERAL GOVERNMENT	119-51000	
PUBLIC SAFETY		
	400 50400	
Law enforcement	120-52100	
Fire protection	120-52200	
Ambulance/EMS	120-52300	
Emergency communication (911) (Law enforcement share)  Emergency communication (911) (Exclude law enforcement share)	120-52601 120-52609	
Correction and detention (Jail)	120-52609	
Other public safety	120-52700	
TOTAL PUBLIC SAFETY:	121-52000	
PUBLIC WORKS		
TRANSPORTATION		
Administration for highways and streets	122-53100	
Highway and street maintenance and construction:		
Highway and street maintenance for local roads	122-53311	
Highway and street construction for local roads	122-53315	
State (highway maintenance and construction)	122-53320	
Other local governments (highway and street maintenance and construction)	122-53330	
Road related facilities:		
Limited purpose roads	122-53410	
Street (highway) lighting	122-53420	
Parking facilities	122-53450	
Other Transportation:		
Airport	122-53510	
Mass transit	122-53520	
Docks and harbors (commercial)	122-53540	
Other transportation facilities (list items and amounts) (Identify) A	122-53580	
SANITATION		
Solid waste disposal (Include central collection point transfer)	122-53631	
Recycling expenditures	122-53635	
Other sanitation	122-53680	
TOTAL PUBLIC WORKS 5	123-53000	

	Seq/Acct	Amount
HEALTH AND HUMAN SERVICES	Number	(whole dollars)
Public health services (include animal control)	124-54100	
Institutional care	124-54200	
Mental health services	124-54300	
Income maintenance:	12 1 0 1000	
	124 54410	
Administration	124-54410 124-54420	
Social services	124-54500	
Aging (Includes senior citizen programs)	124-54600	
Veterans	124-54700	
Other health and human services:	124-34700	
	124-54920	
County farm	124-54920	
TOTAL HEALTH AND HUMAN SERVICES	125-54000	
CULTURE, RECREATION AND EDUCATION		
Culture:		
Library	126-55110	
Museum	126-55120	
Other culture	126-55190	
Parks	126-55200	
Recreation programs and events	126-55300	
Recreation facilities	126-55400	
Zoo	126-55410	
Education	126-55600	
TOTAL CULTURE, RECREATION AND EDUCATION	127-55000	
CONSERVATION AND DEVELOPMENT		
County forest roads	128-56111	
Public housing	128-56500	
Economic development	128-56700	
Other conservation and development	128-56900	
TOTAL CONSERVATION AND DEVELOPMENT	129-56000	
CAPITAL OUTLAY		
General government:		
General public buildings outlay	130-57140	
Other general government outlay	130-57190	
Public safety:	100 07 100	
•	400 57040	
Law enforcement outlay	130-57210	
Fire protection outlay	130-57220	
Ambulance/EMS outlay	130-57230	
Emergency communication (911) outlay (Law enforcement share)	130-57261	
Emergency communication (911) outlay (Exclude law enforcement share)	130-57269 130-57270	
Correction and detention outlay  Other public safety outlay	130-57270	
Outer public Salety Outlay	130-37290	

	Sog/Agot	Amount
	Seq/Acct Number	(whole dollars)
CAPITAL OUTLAY (continued)		,
Transportation:		
Highway and street:		
Highway and street outlay for local roads	130-57331	
Road related facilities:		
Limited purpose roads	130-57341	
Street (highway) lighting outlay	130-57342 130-57346	
Other transportation:		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay (commercial)	130-57354	
Other transportation outlay	130-57391	
Sanitation:		
Solid waste disposal outlay (Include landfill closure cost)	130-57431	
Recycling outlay	130-57435	
Health and human Services:		
Health outlay	130-57510	
Human service outlay	130-57520	
Culture, recreation and education:		
Library outlay	130-57610	
Parks outlay	130-57620	
Other culture and recreation outlay	130-57630	
Education outlay	130-57640	
Other conservation and development outlay	130-57730	
TOTAL CAPITAL OUTLAY	131-57000	
TOTAL CAPITAL OUTLAT	131-37000	
DEBT SERVICE		
Debt serviceprincipal	132-58100	
Debt serviceinterest and fiscal charges:		
Law enforcement	132-58211	
Highway and street	132-58221	
Solid waste disposal (include recycling)	132-58230	
Other interest and fiscal charges	132-58290	
TOTAL DEBT SERVICE	133-58000	
OTHER FINANCING USES		
Transfer to other funds	134-59200	
Payment to refunding bond escrow agent	134-59500	
TOTAL OTHER FINANCING USES	135-59000	
TOTAL EXPENDITURES AND OTHER FINANCING USES	136-50000	

	Seq/Acct Number	Amount (whole dollars)
STATEMENT OF CHANGE IN FUND BALANCE		
ALL GOVERNMENTAL FUND TYPES and EXPENDABLE TRUST FUNDS		
MODIFIED ACCRUAL BASIS		
Fund balance at beginning of year	140-34000	
Revenues and other financing sources: Governmental Fund Types		
(Account 117-40000 on page 4)	140-40000	
Adjustments to fund balance (Explain major items)	140-85000	
GRAND TOTAL (MUST EQUAL CODE 153-90000 BELOW)	143-90000	
Expenditures and other financing uses: Governmental Fund Types		
(Account 136-50000 on page 7)	150-50000	
Fund balance at end of year	151-34000	
•		
GRAND TOTAL (MUST EQUAL CODE 143-90000 ABOVE)	153-90000	

	Seq/Acct Number	Amount (whole dollars)
Operating Revenues		
Public charges for services:		
Enterprise:		
Ambulance/EMS fees	200-46230	
Parking lots, ramps and meters	200-46330	
Airport	200-46340	
Solid waste disposal	200-46431	
Recycling	200-46435	
Public health services	200-46510	
Nursing home	200-46521	
General hospital	200-46522	
Mental health services	200-46530	
County farm	200-46550	
Library	200-46710	
Parks	200-46720	
Museum	200-46731	
Zoo	200-46732	
Public housing	200-46830	
Other public charges for services (enterprise) (Identify) A	200-46900	
Internal service-highway:		
Highway (and street) maintenance and construction	201-46310	
Other internal servicehighway public charges	201-46319	
Internal service-non highway:		
Other internal servicenon-highway public charges (Identify) A	202-46199	
Intergovernmental charges for service:		
Federal:		
Enterprise:		
Public housing	202-47181	
Other services to federal government by enterprises	202-47191	
Internal servicehighway:		
Transportation (highways and streets)	203-47131	
Revenues from non-highway activities in highway fund	203-47192	
Internal servicenon-highway	203-47193	
State:		
Enterprise:		
Public housing	203-47281	
Other services to state government by enterprises	203-47291	
Internal servicehighway:		
	204 47220	
Transportation (highways and streets)	204-47230	
Revenues from non-highway activities in highway fund	204-47292	
Internal servicenon-highway	204-47293	

	Seq/Acct Number	Amount (whole dollars)
Intergovernmental charges for service (continued)	Number	(whole dollars)
Other local governments:		
Enterprise:		
Ambulance/EMS services	204-47324	
Solid waste disposal	204-47343	
Recycling	204-47345	
Health	204-47350	
Public housing	204-47381	
Other services to other local governments by enterprises	204-47391	
Internal servicehighway:		
Transportation (highways and streets)	205-47331	
Revenues from non-highway activities in highway fund	205-47392	
Internal servicenon-highway	205-47393	
Interdepartmental charges for services:		
Enterprise:		
Services to other local departments by enterprises	205-47491	
Internal servicehighway:		
Transportation (highway and street maintenance)	206-47430	
Transportation (highway and street construction)	206-47435	
Revenues from non-highway activities in highway fund	206-47492	
Internal servicenon-highway	206-47493	
Miscellaneous (Operating) Revenues:		
Enterprise	206-48691	
Internal Servicehighway:		
Wide load moving permits	207-44260	
Other operating revenues-internal service highway	207-48612	
Revenues from non-highway activities in highway fund	207-48614	
Internal servicenon-highway	207-48692	
Fiduciary/pension trust	207-48910	
TOTAL OPERATING REVENUES	208-40000	

	Seq/Acct Number	Amount (whole dollars)
Operating Expenses		
Enterprise:		
Ambulance / EMS	209-52300	
Parking (facilities) lots, ramps and meters	209-53450	
Airport	209-53510	
Solid waste disposal	209-53631	
Recycling	209-53635	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Mental health services	209-54300	
County farm	209-54920	
Library	209-55110	
Museum	209-55120	
Parks	209-55200	
Zoo	209-55410	
Public housing	209-56500	
Other enterprises (Identify) A	209-56910	
Internal service highway:		
Highway and street administration (and general):		
Highway administration	210-53110	
Other highway and street administration and general	210-53199	
Highway and street maintenance and construction:		
Highway and street maintenance for county	210-53311	
Highway and street construction for county	210-53315	
State (highway maintenance and construction)	210-53320	
Other local government (highway and street maintenance and construction)	210-53330	
Local departments	210-53340	
Federal government	210-53350	
Non-government customers	210-53360	
Road related Facilities and other services:		
Limited purpose roads	210-53410	
Street (highway) lighting	210-53420	
Parking facilities	210-53450	
Cost of sales	210-53470	
Other road related facilities (and other services)	210-53490	
Other transportation	210-53500	
Internal servicenon-highway	211-51490	
Fiduciary/pension trust	211-59980	
OTAL OPERATING EXPENSES	212-50000	

	Seq/Acct Number	Amount (whole dollars)
Non-Operating Revenues		,
Taxes:		
General property taxes	213-41110	
Retailers discount (retained)	213-41222	
Other taxes (Identify) A	213-41900	
Intergovernmental revenues (operating grants):		
Enterprise:		
Federal:		
Health (grants and aids)	213-43240	
Human services (grants and aids)	213-43250	
Public housing (grants and aids)	213-43271	
Other federal payments	213-43300	
State:		
Recycling grants	213-43545	
Health (grants and aids)	213-43550	
Human services (grants and aids)	213-43560 213-43581	
Public housing (grants and aids)	213-43561	
Other local governments:	210 10000	
Other local government grants	213-43790	
	213-43790	
Internal servicehighway grants		
Federal:		
Highway	214-43221	
State:		
Local transportation (aid)	214-43531	
Flood damage	214-43532 214-43533	
Local road improvement program	214-43533	
Other local governments:		
Highway and bridges	214-43710	
Internal servicenon-highway (grants)	215-43518	
Miscellaneous revenue:	2.0.00.0	
Interest income	215-48110	
Rent	215-48200	
Enterprise:		
Sales of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues (enterprise)	216-48900	
Internal service highway:		
Property sales	217-48300	
Other miscellaneous internal service highway	217-48613	
Internal service non-highway	217-48693	
TAL NON-OPERATING REVENUES	218-40000	

	Seq/Acct Number	Amount (whole dollars)
Non-Operating Expenses		
Enterprise:		
Debt serviceinterest and fiscal charges  Other enterprise (non-operating expense)	219-58200 219-59910	
Internal servicehighway:		
Debt service interest and fiscal charges	220-58200 220-59930	
Internal servicenon-highway:		
Debt service interest and fiscal charges (Internal service fund)	221-58200 221-59940	
TOTAL NON-OPERATING EXPENSES	222-50000	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	223-61000	
Other Financing Sources (Uses)		
Transfer from other funds	224-49200 224-49300 224-59200	
NET INCOME (LOSS)	225-62000	

	Seq/Acct	Amount
	Number	(whole dollars)
STATEMENT OF CHANGE IN RETAINED EARNINGS/FUND BALANCES		
ALL PROPRIETARY FUND TYPES and SIMILAR TRUST FUNDS		
Retained earnings/fund balance at beginning of year	230-33000	
Net income (loss) (From account 225-62000)	230-62000	
Adjustments to retained earnings/fund balance	230-85000	
, c		
Retained earnings/fund balance at end of year (Sum of accounts 230-33000, 230-62000 and		
230-85000 above) (Must equal sum of accounts 250-33000 and 250-34000 below)	231-33000	
200 00000 abovo, (Made oqual oan) of accounte 200 00000 and 200 0 1000 bolow,	201 00000	
STATEMENT OF FINANCIAL CONDITION		
ALL PROPRIETARY FUND TYPES and SIMILAR TRUST FUNDS		
ALL I NOT KILIAKT FORD THE BOUNDERN TROOF FORDS		
ASSETS		
A33E13		
Cash and marketable securities (investments)	250-11000	
Taxes and special assessments receivable	250-12000	
Accounts receivable	250-13000	
Due from other governments	250-14000	
Due from other funds	250-15000	
	250-16000	
Inventories and prepayments		
Long-term receivables	250-17000	
Fixed assets	250-18000	
Other debits	250-19000	
TOTAL ASSETS (Must equal account 250-39990 below)	250-19990	
LIABILITIES		
Accounts payable	250-21000	
Payables from restricted funds	250-22000	
Special deposits	250-23000	
Due to other governments	250-24000	
Due to other funds	250-25000	
Deferred revenues	250-26000	
Advances from other funds	250-27000	
Long term liabilities	250-28000	
Long term debt	250-29000	
TOTAL LIABILITIES	250-29990	
FUND EQUITY		
Contributed capital	250-31000	
Retained earnings	250-33000	
Fund balance	250-34000	
TOTAL LIABILITIES AND FUND EQUITY (Must equal account 250-19990 above)	250-39990	
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# SCHEDULE OF SPECIFIED RECEIPT, DISBURSEMENT AND OTHER DATA ALL FUNDS

Receipts and Other Data:	Seq/Acct Number	Amount (whole dollars)
General property tax levied for local purposes	300-71110	
Proprietary fund types:		
Highway internal service fund:		
Intergovernmental revenues (capital grants)	300-73210	
Other additions to contributed capital	300-73220	
Other proprietary funds:		
Intergovernmental revenues (capital grants)	300-73310	
Other additions to contributed capital	300-73320	
Sale of property by proprietary fund types	300-78340	
Disbursements and Other Data:		
Non-depreciable highway land, buildings and equipment purchased by highway fund	302-83360	

#### **SCHEDULE OF INDEBTEDNESS**

for the year ending December 31, 2005

Purpose of Loan	Line Number	Principal Outstanding Jan 1, 2005	Principal Incurred in 2005	Principal Retired or Paid in 2005	Principal Outstanding Dec 31, 2005	
Long Term General Obligation Debt (more than one year):						
Police debt	900-50010					
Fire protection debt	900-50015					
Highway debt	900-50020					
Storm sewer debt	900-50030					
Water supply system debt	900-50040					
Electric supply system debt	900-50050					
Transit system debt	900-50060					
Public school debt	900-50070					
All other long term general obligation debt	900-50080					
Total Long Term General Obligation Debt	900-50100					
				•		
Short Term Debt (one year or less):						
Police debt	910-50210					
Highway debt	910-50220					
Storm sewer debt	910-50230					
All other short term debt	910-50280					
Revenue Bonds and Notes:		I	I	1	I	
Pollution control debt	920-50310					
Water supply system debt	920-50320					
Electric supply system debt	920-50330					
Transit system debt	920-50340					
All other revenue bond and note debt	920-50380					
Other Debt and Long-Term Obligations (such as accrued employee benefits)	930-50400					